



Ancillary Document Review Supplement
(This form must be filled out electronically.)

This form is to be used when reviewing interpretive and/or policy statement(s) in conjunction with the review of a rule.

Interpretive and/or policy statements are issued by the Department of Revenue under authority of RCW 34.05.230. These statements explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. These statements include documents such as Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs).

All responses should be in **bold** format.

Interpretive or policy statement(s) being reviewed (provide number and title): **ETA 232.08.118, Parking fees as income from rental of real estate**

Date issued: **September 16, 1966**

Reviewer: **Gilbert Brewer**

Date reviewed: **May 28, 2003**

This review is in conjunction with the review of the following rule(s) (provide WAC number(s) and title(s)):

WAC 458-20-118, Sale or rental of real estate, license to use real estate

Briefly explain the subject matter of the document(s):

The ETA explains that where exclusive parking spaces were rented for terms in excess of 30 days, the resulting income was from the rental of real estate.

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

YES	NO	
X		Is the document written and organized in a clear and concise manner?
X		Are citations to other rules, laws, or other authority accurate? (If no, identify the incorrect citation below and provide the correct citation.)
X		Does the document provide information not currently in a rule, other interpretive or policy statement, or WTD?
X		Is the document providing the result(s) that it was originally designed to achieve?

If the answer is "no" to any of the questions above, provide a brief explanation for that response.



Review Recommendation:

- _____ **Amend**
- _____ **Cancel** (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.)
- X** **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)

Briefly explain your recommendation:

I question whether the result provided in the ETA necessarily squares with the application of the factors listed in Rule 118 to distinguish the rental of real estate from a mere license to use real estate. If the Department continues this policy the result should probably be integrated into a rule and the ETA canceled immediately thereafter. A previous reviewer recommended that the ETA information be incorporated into an expanded Rule 129. If this has not been accomplished when Rule 118 is next revised the issue should be incorporated into Rule 118.

Manager action: Date: 8/5/03

 AL Reviewed and accepted recommendation